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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

CHAPTER 7

KOLLEL MATEH EFRAIM, LLC, a/k/a
MATEH EPHRAIM, LLC, a/k/a KOLEL
MATEH EFRAIM,

CASE NO. 04-16410 (SMB)

Debtor.

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ROBERT L. GELTZER, as Chapter 7
Trustee of the Estate of Debtor KOLLEL MATEH
EFRAIM, LLC, a/k/a MATEH EPHRAIM LLC,
a/k/a KOLEL MATEH EFRAIM,

ADV. PROC. NO. 08-01265 (SMB)

Plaintiff,

-against-

JACK LEFKOWITZ and ABRAHAM
STEINWURZEL,

Defendants.

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ANSWER TO COMPLAINT

Defendants Jack Lefkowitz (“Lefkowitz”) and Abraham Steinwurzel (“Steinwurzel”), by their attorneys, Heller Horowitz & Feit, P.C., as and for their Answer to the Complaint, state as follows:

1. Deny knowledge of information sufficient to form a belief as to the truth of the allegations in paragraphs 1, 2, 6, 7, 8, 9, 10, 40, 41 of the Complaint.
2. Admit the allegations in paragraphs 3, 4, 11, 12, 14, 15, 16, 17, 19, 20, 21, 24, 25, 27, 39 and 41 of the Complaint.
3. Deny the allegations in paragraph 5 of the Complaint, except admit that Steinwurzel resides at the stated address.
4. Deny the allegations in paragraph 13 of the Complaint, except refer to the stated affidavit for an accurate recitation of its contents.
5. In response to paragraph 18 of the Complaint, refer to the Occupancy Agreement.
6. In response to paragraph 22 of the Complaint, refer to the Extension Agreement.
7. In response to paragraph 23 of the Complaint, refer to the stated correspondence.
8. In response to paragraphs 26, 29 and 31 of the Complaint, refer to the Orders of Judge Blackshear and Judge Bernstein.
9. In response to paragraphs 28 and 32 of the Complaint, refer to the Motion and Order to Show Cause.
10. In response to paragraph 30 of the Complaint, refer to the record of the proceedings.
11. In response to paragraphs 33 and 34 of the Complaint, refer to the Affidavit.
12. In response to paragraph 35 of the Complaint, refer to the Lift Stay Order.

13. In response to paragraph 36 of the Complaint, refer to the Quit Notice.
14. In response to paragraph 37 of the Complaint, refer to the Judgment.
15. In response to paragraph 38 of the Complaint, refer to the Eviction Proceeding.
16. In response to paragraph 40 of the Complaint, refer to the Stipulation.
17. Deny the allegations in paragraphs 42, 43, 44, 45, 46, 47 and 48 of the Complaint, except admit that during the summer months of 2004, 2005, 2006 and 2007, the Debtor permitted a small "summer camp" to be operated on the Meadows Property under the direction of Steinwurzlel and did not receive rental payments from the Camp or Steinwurzlel with respect to such use.
18. Deny the allegations in paragraphs 50, 51 and 52 of the Complaint.

AS AND FOR A FIRST AFFIRMATIVE DEFENSE

19. The plaintiff does not have standing to maintain this action.

AS AND FOR A SECOND AFFIRMATIVE DEFENSE

20. All of the acts of the defendants are protected by the "business judgment" rule.

AS AND FOR A THIRD AFFIRMATIVE DEFENSE

21. The Debtor's "for profit" rental of the Meadows Property to a summer camp was prohibited by the Contract of Sale and the Occupancy Agreement.

AS AND FOR A FOURTH AFFIRMATIVE DEFENSE

22. The Meadows Property could not have been rented for profit to any available tenant or occupant during the period from 2004 to 2007.

AS AND FOR A FIFTH AFFIRMATIVE DEFENSE

23. The creditors of the Debtor did not suffer any injury from the alleged wrongdoing of the defendants.

AS AND FOR A SIXTH AFFIRMATIVE DEFENSE

24. The defendants did not act in their own self interest and did not receive or obtain any financial gain from their alleged wrongdoing.

Wherefore, defendants demand judgment dismissing the Complaint; together with such other and further relief as may be just and proper.

Dated: New York, New York
October ____, 2008

HELLER, HOROWITZ & FEIT, P.C.

By: ____/s/____
Eli Feit (EF3530)

By: ____/s/____
Stuart A. Blander (SB2510)

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